

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI**

UNITED STATES OF AMERICA	:	
	:	
Plaintiff,	:	Civil No. 3:12-cv-76-M-A
	:	
v.	:	
	:	
CAPSOURCE FUND, LP.	:	
	:	
Defendant.	:	
	:	

**ORDER APPROVING RECEIVER’S PROCEDURES FOR
WINDING UP AND TERMINATING THE RECEIVERSHIP ESTATE**

This matter having come before the Court on the motion of the U.S. Small Business Administration (“SBA”), as Receiver for CapSource 2000 Fund, L.P. (“CapSource”), for entry of an order approving the procedures for winding up and terminating the receivership estate, and this Court being duly advised as to the merits and for good cause therefor,

IT IS HEREBY ORDERED THAT:

1. The Receiver’s agents will perform all administrative and accounting tasks necessary to wind up and close the CapSource receivership estate in an orderly manner, and to discharge the Receiver and its agents. These tasks will include, but are not limited to, (1) finalizing the receivership accounting books and records, including the preparation of information to enable CapSource’s general partner to file CapSource’s tax return for the tax year 2015 as well as any returns that may come due after the termination of the receivership, (2) arranging for the return of control of CapSource to its general partner, (3) remitting payments or assigning assets and/or claims from the estate in accordance with this Court’s December 10,

2013 Order, and (4) delivering CapSource's receivership records to the its general partner and/or the Federal Records Center.

2. This Court approves and confirms the form and manner of the procedures for winding up and closing the CapSource receivership as set forth in the motion filed by the Receiver. Within ninety (90) days of entry of this Wind Up Order, the Receiver and its agents shall perform any and all administrative and accounting tasks necessary to implement the provisions of this Wind Up Order in order to wind up and terminate the CapSource receivership and discharge the Receiver, its agents, attorneys, contractors, SBA, and its employees, and all other persons who have acted on the Receiver's behalf.

3. Any and all expenses associated with the wind up and closing procedures shall be and are hereby chargeable and payable as administrative expenses of the CapSource receivership. The Receiver is hereby authorized to prepay monies to the Receiver's agents, accountants and others to facilitate the closing of the receivership after the CapSource receivership bank account is closed. Any funds not expended in the closing of the CapSource receivership shall be remitted to SBA in accordance with the Court's December 10, 2013 Order, after a final reconciliation is completed post termination of CapSource's receivership estate.

4. In accordance with this Court's December 10, 2013 Order, the Receiver is hereby ordered to transfer and/or assign all the remaining assets of CapSource, whether legal or equitable, acquired through stock purchases, mortgage, pledge, assignment, delivery or otherwise, whether real property, personal property or mixed to SBA. The transfer and assignment documents to SBA will provide for the unconditional assignment, transfer and delivery of the assets to SBA, to the attention of Walter Phillips, Financial Analyst, Office of

SBIC Liquidation Investment Division, U.S. Small Business Administration, 409 Third Street, S.W., Sixth Floor, and Washington, D.C. 20416.

5. This Court hereby appoints and authorizes (a) Barbara Klein, Principal Agent for the Receiver; (b) Walter Phillips, Financial Analyst, Office of SBIC Liquidation;, or (c) such other agent or employee as SBA in its sole discretion shall designate, to sign and execute on behalf of, and as agent for, the Receiver, any and all papers necessary to effect any transfer(s) and assignments (s) to SBA as described in paragraph 4, above, and to sign and execute on behalf of, and as agent for, any and all papers necessary to wind up and close the CapSource receivership.

6. Within ninety (90) days after entry of the Wind Up Order, the Receiver shall transfer and deliver the accounting records of the CapSource receivership that may be necessary to enable CapSource's general partner to prepare and file tax returns that may become due after the termination of the receivership. In the event such accounting records are not accepted by CapSource's general partner, the Receiver is authorized to transfer such accounting records to SBA for delivery to the Federal Records Center. Parties wishing to obtain copies of such accounting records are ordered to serve a written request upon SBA, to the attention of Walter Phillips, Senior Financial Analyst, Office of SBIC Liquidation Investment Division, U.S. Small Business Administration, 409 Third Street, S.W., Sixth Floor, Washington, D.C. 20416 within six (6) years after entry of the Final Order.

7. The Receiver is ordered to provide to CapSource's general partner a written estimate of the approximate number of storage boxes containing pre-receivership records, files and portfolio asset files which are proposed to be transferred and delivered hereby. The Receiver's written estimate shall be served upon CapSource's general partner at its last known

address. Service shall be by U.S. Certified Mail, postage prepaid, return receipt requested. The Receiver's written notification shall request written confirmation from CapSource's general partner that, in the event the general partner determines that it does not wish to have pre-receivership records returned to it, the Receiver be authorized to destroy such records by the most cost effective means. Any receivership files not delivered to, or accepted by, CapSource's general partner may be destroyed by the Receiver using the most cost effective means.

8. The Receiver is authorized to transfer to SBA any receivership files not transmitted by the Receiver to CapSource's general partner. SBA is authorized to deliver such post receivership files to the Federal Records Center and to dispose of these records and files six (6) years from the date of entry of the final order. Parties wishing to obtain copies of such records are ordered to serve a written request upon SBA, to the attention of Walter Phillips, Financial Analyst, Office of SBIC Liquidation, Investment Division, U.S. Small Business Administration, 409 Third Street, S.W., Sixth Floor, Washington, D.C. 20416 six (6) years from the date of entry of the final order.

9. The Receiver is hereby authorized and ordered to surrender CapSource's SBIC license to SBA, to the attention of Walter Phillips, Office of SBIC Liquidation, Investment Division, U.S. Small Business Administration, 409 Third Street, S.W., Sixth Floor, Washington, D.C. 20416, and SBA is hereby authorized to revoke said license.

10. Upon completion of the tasks set forth herein, the Receiver is hereby ordered to file a Final Receiver's Report with this Court. The Receiver is further ordered to attach, as an exhibit to the Final Receiver's Report, a final cash receipts and disbursements summary from the date of inception of the receivership, May 31, 2012, through the date of the closing of the CapSource receivership bank account.

11. Control of CapSource will be unconditionally transferred and returned to its general partner, which transfer shall not be effective unless and until the Receiver has completed its duties under this Order and unless and until this Court enters a final order discharging the Receiver.

12. The Receiver is hereby ordered to serve a copy of this Order upon the general and limited partners of CapSource.

IT IS HEREBY ORDERED this 21st day of January, 2016.

/s/ Michael P. Mills
UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF MISSISSIPPI